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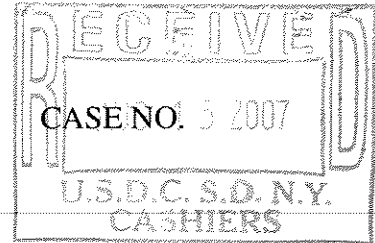
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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

ISAAC FISHMAN, CUSTODIAN FOR THE IBF
FOUNDATION, ON BEHALF OF ITSELF and ALL
OTHERS SIMILARLY SITUATED

v.

QIAO XING UNIVERSAL TELEPHONE, INC., WU RUI
LIN, WU ZHI-YANG, ALBERT LEUNG, SONNY KWOK
WING HUNG, ZE YUN MU, YI HONG ZHANG and
GROBSTEIN, HORWATH & COMPANY LLP,



PURSUANT TO RULE 7.1 OF THE FEDERAL RULES OF CIVIL PROCEDURE

AND TO ENABLE JUDGES AND MAGISTRATE JUDGES OF THE COURT

TO EVALUATE POSSIBLE DISQUALIFICATION OR RECUSAL, THE

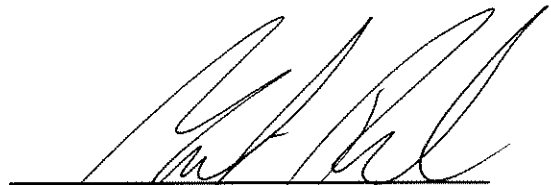
UNDERSIGNED COUNSEL FOR Plaintiff

(A PRIVATE NON- GOVERNMENTAL PARTY) CERTIFIES THAT THE FOLLOWING
ARE CORPORATE PARENTS, AFFILIATES AND/OR SUBSIDIARIES OF SAID PARTY
WHICH ARE PUBLICLY HELD.

NONE

DATE: 14 Aug 07

FORM SDNY 7.1


SIGNATURE OF ATTORNEY